

*ratified and confirmed, and the purchaser shall, on payment of the purchase money, have a good title to the property sold; but if good cause in the judgment of the said court be shown in the premises, the said sale shall be set aside, in which case the said collector shall proceed to a new sale of the property and bring the proceeds into court, out of which the purchaser shall be repaid the purchase money paid by him to the collector on said rejected sale, and all taxes assessed on said real estate and paid by the purchaser since said sale and all costs and expenses properly incurred in said court, with interest on all such sums from the time of payment; and if the purchaser has not paid the purchase money or the subsequent taxes said proceeds shall be applied to the payment of the taxes for which said real property may have been sold, and all subsequent taxes thereon then in arrear with interest on the same according to law and the cost of the proceedings; but such sale shall not be set aside if the provisions of law shall appear to have been substantially complied with; and the burden of proof shall be on the exceptant to show the same to be invalid.*

*Where property is erroneously sold for taxes in said Alleghany County through an error in description, or for any other reason, the parties purchasing said property at tax sales shall be entitled to the same rate of interest as if the sale was made in due and proper form, and whenever an error is discovered at any tax sale, as aforesaid, the county treasurer or the proper municipal fiscal officer shall make payment to the purchaser of the property sold at said tax sale upon his transferring to them his certificate of purchase at such sale from any funds in their hands.*

*122D. Every collector making sale of property for the payment of taxes shall be entitled to the same fees as a sheriff for selling property under execution.*

*122E. On any property being distrained or advertised for sale for public dues or taxes, if the person whose property has been so executed shall apply to the county commissioners, or the appropriate governing body of any municipality in Alleghany County, alleging, under oath, that the whole sum, or any part thereof, for which such distress has been made is not due for public dues or taxes, the said commissioners or the appropriate governing body of any municipality, may, in writing, order that the sale of the property distrained shall be suspended for any time, not exceeding ten days, and appoint a day and place for the person distraining said property to exhibit his claim before the county commissioners or the appropriate governing body of any municipality; and the*